

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605

Phone 919-733-1422 • Fax 919-733-4209 • Web www.nccpaboard.gov

INSTRUCTIONS FOR REINSTATEMENT TO ACTIVE STATUS FROM INACTIVE STATUS

Enclosed is an application for reinstatement of your North Carolina CPA certificate to active status from inactive status. To ensure that you have enclosed all necessary information and that the forms are completed correctly, please review the list below before returning the application to our office. All forms must accompany the application or the application will be returned to you.

Application Form

Did you answer all questions?

Did you sign and date the application?

Is the application notarized?

Did you enclose a \$75.00 check (payable to the NC State Board of CPA Examiners) or a \$75.00 credit card authorization?

Certificate of Moral Character –must submit three (3) forms, one (1) is form included in this package

Did a properly licensed CPA complete each form?

Are all questions answered?

Is your name and address on all forms?

Are the forms notarized?

NOTE: You must disclose all convictions, regardless of when they occurred, to the individuals signing your moral character forms and those individuals must indicate knowledge of these convictions on the back of the form. Please note that certificates of moral character are valid for one (1) year after being signed.

Continuing Professional Education (CPE) Reporting Form

Did you list at least 40 hours of CPE which was completed within the last 12 months?

Did you attach copies of the completion certificates for each course?

Did you attach proof of completion for the accountancy law course?

Did you sign the form?

CPA Firm Registration

If you are in the public practice of accounting as defined in 21 NCAC 08A .0307 and .0308 and the CPA firm through which you are providing services is not registered with the Board, you must register that CPA firm with the Board. CPA firm registration forms are available from the Board's web site, www.nccpaboard.gov.

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APPLICATION FOR REINSTATEMENT OF A NORTH CAROLINA CPA CERTIFICATE

NC Certificate #: _____ Other Active Certificate(s) # _____ State(s) _____

Full Name: _____

Home Address: _____

City/State/ZIP Code: _____

Home Telephone: (____) _____

Business/CPA Firm Name: _____

Street Address: _____

PO Box: _____

City/State/ZIP Code: _____

Business Telephone: (____) _____ Fax: (____) _____

E-Mail Address: _____

Job Title: _____

Send mail to: ☐ Home ☐ Business

Occupation - (Check one):

- | | |
|--|--|
| 1 <input type="checkbox"/> Individual Practitioner | 7 <input type="checkbox"/> Industry-Non-Accounting |
| 2 <input type="checkbox"/> CPA Firm-Partner | 8 <input type="checkbox"/> Gov't-Accounting |
| 3 <input type="checkbox"/> CPA Firm-PC Shareholder/PLLC Member | 9 <input type="checkbox"/> Gov't-Non-Accounting |
| 4 <input type="checkbox"/> CPA Firm-Staff | 10 <input type="checkbox"/> Law |
| 5 <input type="checkbox"/> Educator | 11 <input type="checkbox"/> Student |
| 6 <input type="checkbox"/> Industry-Accounting Field | 12 <input type="checkbox"/> Unemployed |

Area of Concentration - (Check one):

- | | |
|--|---|
| 1 <input type="checkbox"/> General Accountancy | 5 <input type="checkbox"/> Advisory Services |
| 2 <input type="checkbox"/> Taxation | 6 <input type="checkbox"/> Law |
| 3 <input type="checkbox"/> Administration | 7 <input type="checkbox"/> Financial Planning |
| 4 <input type="checkbox"/> Auditing | 8 <input type="checkbox"/> Non-Accounting |

Check the memberships you hold in the following organizations:

- | | |
|---|---|
| 1 <input type="checkbox"/> North Carolina Association of CPAs | 2 <input type="checkbox"/> American Institute of CPAs |
|---|---|

FOR BOARD STAFF USE: Amt Paid _____ Dep. # _____ Date _____

FOR REINSTATEMENT FROM INACTIVE STATUS ONLY:

I am enclosing certificates of moral character prepared under oath by the following three certified public accountants (These certified public accountants must have personal knowledge of your activities since the date you elected inactive status.):

1. _____
2. _____
3. _____

Moral Character Data: If you answer "Yes" to any of the questions below, you must provide a certified copy of the court records or a certified copy of applicable license or disciplinary records with a statement of explanation with this application.

- () Have you been charged, arrested, convicted, found guilty of, received a prayer for judgment
yes continued, or pleaded *nolo contendere* to any criminal offense (excluding non-criminal traffic infractions)?
- () Have you had an application for certificate or license denied or certificate or license suspended,
yes canceled, or revoked by any state or federal agency or governing or licensing board?
- () Have you been investigated, charged, or disciplined; or are you currently under investigation by
yes a governing or licensing board or by a state or federal agency?
- () Have you been party to any civil suit, bankruptcy action, administrative proceeding, or binding
yes arbitration; the basis of which is grounded upon an allegation of negligence, dishonesty, fraud, misrepresentation, or incompetence?

NOTE: ALL REQUIRED FORMS MUST BE ENCLOSED AND COMPLETE OR APPLICATION PACKAGE WILL BE RETURNED.

Fees: If reinstating from **inactive** status, please enclose a check (payable to the **NC State Board of CPA Examiners**) or credit card authorization in the amount of **\$75.00**.

If reinstating from **retired** status, please enclose a check (payable to the **NC State Board of CPA Examiners**) or credit card authorization in the amount of **\$50.00**.

AFFIDAVIT OF APPLICANT

I have read General Statutes Chapter 93 and Title 21, North Carolina Administrative Code, Chapter 8 and do understand the law and rules of the Board applicable to all certified public accountants, particularly those about Professional Ethics and Conduct, and, the Continuing Professional Education requirements. As far as I am able to determine, I meet all of the requirements to apply for reinstatement of my North Carolina CPA Certificate. I understand the contents of applications including all attachments and disciplinary actions or consent orders regarding me are subject to the NC Public Records Act. I understand that I am waiving any claim of confidentiality or privacy regarding disclosure of such public records. I authorize the Board to make such investigative inquiries it deems necessary and release from liability all parties responding to such inquiries. I affirm under the penalties of perjury that the information, statements, and any attachments made in conjunction with this application are true, correct, and complete.

Signature _____

Date: _____

_____ State

_____ County

Sworn to (or affirmed) and subscribed before me this day by _____.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a _____] [a credible witness has sworn to the identity of the principal(s) _____.]

INK NOTARIAL SEAL

Notary Public Signature

Notary Public Printed Name

Date

My Commission Expires _____

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CERTIFICATE OF MORAL CHARACTER AND ELIGIBILITY - CPA CERTIFICATE APPLICANTS

TO BE COMPLETED BY APPLICANT:

☐ Original CPA Applicant ☐ Reinstatement of CPA Certificate ☐ Reissuance of CPA Certificate

First Middle Last Jr./Sr./III

Mailing Address

City State ZIP

REMAINDER TO BE COMPLETED BY CPA SIGNING FORM:

INSTRUCTIONS: NCGS 93-12(5) requires applicants for the CPA Certificate to have good moral character. CPAs completing this form are asked to evaluate and comment upon the applicant's character, conduct, social relations, and adherence to general principles of right conduct. A CPA is expected to hold a high sense of duty to his/her fellow man and to society in general because of the amount of trust and confidence that will be placed in him/her by clients and by the citizens of this State and Nation.

Suggested references must be CPAs and may include, but are not restricted to, the following groups: instructors, employers, fellow employees, fellow NCACPA chapter members, neighbors, and public officials. The Board will not accept references from persons related by blood or marriage. Persons signing certificates are expected to have known the applicant for a sufficient period of time to make an evaluation of his/her moral character and to be familiar with the applicant's lifestyle outside of the classroom or workplace. Persons signing this form should do so only after careful consideration, and only after reviewing the properly completed application package to determine that the applicant has made all required disclosures.

NOTE: Persons completing this form who reside and/or work in North Carolina must be licensed by this Board to use the CPA title. Completion of this form is considered to be use of the CPA title. Persons not licensed by this Board and living outside of North Carolina who complete this form must be currently licensed by another state board of accountancy.

I have personally known the applicant for _____ years, _____ months.

Describe in detail the opportunities you have had to evaluate the applicant.

The applicant is of good moral character (i.e. has a personal history of honesty, fairness and respect for the rights of others and for the laws of the State of North Carolina and this nation) and would be expected to conscientiously observe the high professional responsibilities of a Certified Public Accountant.

_____ Yes _____ No If no, please explain: _____

The applicant is entirely worthy of the trust placed in him/her by the State of North Carolina and the public as a Certified Public Accountant.

_____ Yes _____ No If no, please explain: _____

To the best of my knowledge, the applicant has never been convicted, found guilty of, received a prayer for judgment continued, or pleaded *nolo contendere* to any criminal offense (excluding non-criminal traffic infractions)

_____ Yes _____ No If no, please explain: _____

Comments: _____

If you have any questions about the applicant's moral character that are not fully explained on this form, or if the applicant has disclosed arrest or conviction records, or license denial, suspension, or revocation by any licensing agency, the person signing this certificate should review the documents to be supplied to the Board with the applicant's application and send a confidential letter outlining any opinions you have concerning these matters to: Licensing Section, North Carolina State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605. Please consider sending such correspondence by certified mail to ensure its receipt. The Board of CPA Examiners and its staff may communicate with the person signing this form.

I affirm under the penalties of perjury that the information, statements, and any attachments made in conjunction with this certificate of moral character are true, correct, and complete.

Date: _____ Signature: _____

CAUTION: If your residence or office is in North Carolina, you cannot sign this form unless you are licensed by this Board.

(Please type or print)

Reference Name: _____
 Title/Occupation: _____
 Firm/Employer: _____
 Street/PO Box: _____
 City/State/ZIP: _____
 CPA Certificate Number: _____ State of Certificate _____ Daytime Telephone: _____

_____ State

_____ County

Sworn to (or affirmed) and subscribed before me this day by _____.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a _____] [a credible witness has sworn to the identity of the principal(s) _____.]

INK NOTARIAL SEAL

 Notary Public Signature

 Notary Public Printed Name

 Date

My Commission Expires _____

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ACCOUNTANCY LAW COURSE REQUIREMENT

Pursuant to 21 NCAC 08F .0504 and 21 NCAC 08H .0101(a), all CPA certificate applicants and reinstatement applicants must complete a qualified accountancy law course on the North Carolina Accountancy Law (Statutes) and Administrative Code (Rules).

To satisfy the requirement, an applicant must complete the course within one year preceding the date the Board receives his or her application. For example, those planning to apply in January of the current year must wait until after January of the previous year to take the course. If an applicant meets the requirement prematurely, the course will not count for certification or reinstatement. The Board suggests that an applicant take the course within a few months prior to submitting his or her application to the Board.

For new CPA certificate applicants, the course will qualify for eight (8) CPE credit hours that may be reported on the CPE renewal form if completed during the same calendar year in which the certificate is granted.

The North Carolina Association of CPAs (NCACPA) course, "NC Accountancy Law Course: Ethics Principles and Professional Responsibilities," is a qualified course that is available in two formats: an 8-hour group study seminar and an 8-hour self-study course. The 8-hour self-study course is available through Positive Systems (passonline.com).

GROUP STUDY

"NC Accountancy Law Course: Ethics, Principles, and Professional Responsibilities"

NCACPA

PO Box 80188

Raleigh, NC 27623-0188

(919) 469-1040

(800) 722-2836

www.ncacpa.org

For a list of course dates and locations, visit the NCACPA's web site, www.ncacpa.org, and click on "Professional Development (CPE)," then click on "Ethics."

SELF STUDY

"NC Accountancy Law Course: Ethics, Principles, and Professional Responsibilities"

NCACPA through Positive Systems, Inc. (passonline.com)

Telephone: 1-800-563-4621

To access the course, go to passonline.com and click on "catalog," then click on "ethics requirements" and select "NC Accountancy Law Course: Ethics, Principles, and Professional Responsibilities" (Course No. PPENC06)

PLEASE NOTE THAT THE BOARD DOES NOT OFFER THESE COURSES.

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VISA _____ MASTERCARD _____ AMOUNT _____

ACCOUNT NUMBER _____ EXP. DATE _____

NAME AS IT APPEARS ON CARD _____

SIGNATURE _____ DATE _____

CREDIT CARD CANNOT BE PROCESSED UNLESS ALL FIELDS ABOVE ARE COMPLETE.

FOR BOARD USE _____ AUTHORIZATION NUMBER _____